



PS - ACCOUNTANT, SENIOR

CHARACTERISTICS OF WORK:

This is advanced and specialized accounting work in examining the financial records of utility companies with complex financial structures and accounting systems or in serving as accountant-in-charge of examinations. The employee independently conducts preliminary surveys necessary to determine the scope and intensity of an examination and to plan and execute the audit of the company's financial records under the general supervision of the chief accountant. The employee may serve as an audit team leader and supervise one or more lower-level accountants on selected audits or may serve as a specialist in conducting costs and cost accounting studies, in testifying in major rate hearings, and in making or preparing complex fiscal analyses and reports. The employee may independently appraise the accounting policies and practices of utility companies and recommend to the chief accountant revisions or modifications to the accounting system necessary for conformance to legal requirements. Decisions made as to the extent of a company's accounts and accounting system conformity to legal requirements are subject to final review by the chief accountant who reviews audit reports to determine that conclusions drawn are substantiated by the findings of the audit and that recommendations made are in conformance with legal requirements.

MINIMUM QUALIFICATIONS:

These minimum qualifications have been agreed upon by Subject Matter Experts (SMEs) in this job class and are based upon a job analysis and the essential functions. However, if a candidate believes he/she is qualified for the job although he/she does not have the minimum qualifications set forth below, he/she may request special consideration through substitution of related education and experience, demonstrating the ability to perform the essential functions of the position. Any request to substitute related education or experience for minimum qualifications must be addressed to the State Personnel Board in writing, identifying the related education and experience which demonstrates the candidate's ability to perform all essential functions of the position.

EXPERIENCE/EDUCATIONAL REQUIREMENTS:

Education:

A Master's Degree from an accredited four-year college or university in business administration, finance, accounting, or a directly related field;

AND

Experience:

Two (2) years of accounting or auditing experience including one (1) year directly related to the accounting or auditing of public utilities.

OR

Education:

A Bachelor's Degree from an accredited four-year college or university in business administration, finance, or accounting;

AND

Experience:

Three (3) years of accounting or auditing experience, including one (1) year directly related to the accounting or auditing of public utilities;

OR

Education:

Graduation from a standard four (4) year high school or equivalent (GED);

AND

Experience:

Seven (7) years of accounting or auditing experience including one (1) year directly related to the accounting or auditing of public utilities.

Substitution Statement:

Directly related education and directly related experience may be substituted on an equal basis, except there shall be no substitution for the two (2) years of experience in accounting and auditing functions.

PHYSICAL REQUIREMENTS:

These physical requirements are not exhaustive, and additional job related physical requirements may be added to these by individual agencies on an as needed basis. Corrective devices may be used to meet physical requirements. These are typical requirements; however, reasonable accommodations may be possible.

Light Work: May frequently walk or stand and/or frequently exert force equivalent to lifting up to approximately 10 pounds and/or occasionally exert force equivalent to lifting up to approximately 20 pounds.

Vision: Requires the ability to perceive the nature of objects by the eye.

Near Acuity: Clarity of vision at 20 inches or less.

Midrange: Clarity of vision at distances of more than 20 inches and less than 20 feet.

Far Acuity: Clarity of vision at 20 feet or more.

Depth Perception: Three-dimensional vision. Ability to judge distance and space relationships so as to see objects where and as they actually are.

Accommodation: Ability to adjust focus.

Speaking/Hearing: Ability to give and receive information through speaking and listening skills.

Motor Coordination: While performing the duties of this job, the incumbent is regularly required to sit; use hands to finger, handle or feel objects, tools or controls; and reach with hands and arms. The incumbent is frequently required to stand; and walk. The incumbent is occasionally required to climb or balance; and stoop, kneel, crouch, or bend. May frequently walk or stand and/or frequently exert force equivalent to lifting up to approximately 10 pounds and/or occasionally exert force equivalent to lifting up to approximately 20 pounds.

ESSENTIAL FUNCTIONS:

Additional essential functions may be identified and included by the hiring agency. The essential functions include, but are not limited to, the following:

1. Prepares analysis of rate proceedings testimony and studies utilities' expense accounts for presentation in rate hearings.
2. Conducts in-depth examinations of accounting records to determine accuracy, prepare statements, and compare data to previous audits.
3. Develops and examines accounting procedures followed by utility companies to determine and maintain relevancy and accuracy.
4. Serves as accountant-in-charge of moderate-sized audits.

EXAMPLES OF WORK:

Examples of work performed in this classification include, but are not limited to, the following:

Prepares cost reports, testimony, and pertinent evidence for presentation in rate hearings.

Assists in the analysis of applicant testimony in rate proceedings and may testify as to the accuracy of audit reports.

Conducts cost accounting studies to determine proper operating and fixed charges and values utilized by utilities in deriving expenses.

Conducts in-depth examination of the more complex accounting records and financial reports of utility companies and prepares work sheets, financial statements, and testimony.

Examines complex accounting records of utilities for prior and current year to determine the extent of the audit in both current and prior year accounts and for comparison of the current year's operations with those of previous years.

Periodically examines and appraises the accounting policies and procedures of utility companies based on an assessment of the accuracy of financial records, the soundness of financial reports, and the efficiency of accounting operations.

Develops procedural manuals to be followed by utility companies and conducts periodic studies to determine that the prescribed accounting system is being followed.

Prepares or supervises the preparation of financial and operating schedules for inclusion in audit reports and composes the explanatory or descriptive text for inclusion in the report.

Serves as accountant-in-charge of moderate-sized audits by planning, supervising, and reviewing the work of one or more lower-level accountants on team audits and by determining individual work assignments and appropriate auditing procedures to be followed.

Performs related or similar duties as required or assigned.

INTERVIEW REQUIREMENTS:

Any candidate who is called to an agency for an interview must notify the interviewing agency in writing of any reasonable accommodation needed prior to the date of the interview.